

# Enhanced Reporting Requirements

Service User Group

31<sup>st</sup> January 2024

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

# Agenda

- Live Update
- PIT Update
- Employer Engagement
- Actions
- AOB

# Live Update

## Live Update (as of 30/01/2024)

- Total Submissions -> 58,500
- Total Expenses -> 629,900
- Submitting Employers -> 15,900
- Submitting Employers for Jan -> 15,900

# Schema documentation release schedule

# Documentation release schedule

| Date          | Documentation   | Status  |
|---------------|---|---|
| 10-Jan<br>'24 | <ul style="list-style-type: none"><li>▪ Correction to ERR Screen Upload lookup ERN .JSON example file</li></ul> | <ul style="list-style-type: none"><li>▪ Published</li></ul> |

# PIT Update



# PIT Activity

- Open tickets -> 23
  - Awaiting feedback -> 10
- Closed tickets -> 261

# Employer Engagement

# Employer Engagement

- Four further webinars will be held in February to provide an update on ERR for employers and agents.
- The Enhanced Reporting Requirements web page [www.revenue.ie/err](http://www.revenue.ie/err) has been updated to include a link to Eventbrite page to book a ticket to attend an event. ROS notices issued to employers.

# Actions

# Action Update

| Action/Question  | Responsibility | Update  |
|--|----------------|---|
| Provide clarity on the reporting obligation for employees on secondment.   | Revenue        | Secondments are to be reported.   |
| Provide clarity on the following question.<br>Will Employers who start ERR Submissions late (by July) have to send all Expense Payments since 1st. January | Revenue        | Yes, they will have to report everything that would be deemed an ERR reportable item if they had not done it in the first 6 months. |

| Action/Question  | Responsibility | Update  |
|--|----------------|---|
| <p>We have a client who uses Pleo (<a href="https://www.pleo.io/ie">https://www.pleo.io/ie</a>) which is a common card provider for company expenses.</p> <p>Their use case is as follows:</p> <ol style="list-style-type: none"> <li>1) The company owns the Pleo account and issues the cards to employees under their name</li> <li>2) The employee pays for business related travel and subsistence on the card (not reportable under ERR)</li> <li>3) The employee keeps track of personal mileage using their own vehicle for company purposes on the Pleo app.</li> <li>4) The employee is reimbursed for personal mileage by crediting an electronically labelled Employee Wallet under the account. Although technically this is still the company account.</li> <li>5) The employee sometimes pays for business related travel and subsistence with their own personal card or cash. Then submits an Out Of Pocket expense on the Pleo app.</li> <li>6) The employee is reimbursed for OOP expenses by putting 'funds' into the employee wallet. (Reportable ERR event)</li> <li>7) The employee uses the Pleo card to buy personal items online from the employee wallet.</li> <li>8) The employee can withdraw money from the Pleo employee wallet.</li> </ol> <p>So, travel and subsistence purchased through the card - <u>not reportable under ERR</u>.<br/> Reimbursement of Travel and subsistence OOP - <u>a reportable event</u>, but what date to report?</p> <p>-Is it the date the 'employee wallet' is credited (even though the employee wallet is actually a company account ring-fenced for the employee)? There is no transfer of money to the employee yet, just a book-keeping allocation. If we just credited a journal in a bookkeeping/accounting package this would not qualify as a reimbursement yet.</p> <p>-Or is it the date that the employee buying a personal product/service using those funds <b>receives</b> that product/service (ie when it becomes available to them)?</p> <p>-Is the purchase of goods/services even a reimbursement? The company is buying the product/service from their account and then gifting it to the employee in-lieu of monetary compensation.</p> <p>-Or is it the date that the employee withdraws/transfers money from the Employee</p> | Revenue        | <p>The date for the purposes of reporting ERR is on or before the date of payment.</p> <p>In the example below the date would be on or before the date 'The employee is reimbursed for OOP expenses by putting 'funds' into the employee wallet'.</p> |

**AOB**

# AOB

- SUG meeting schedule 2024
  - 21<sup>st</sup> *February*
  - 20<sup>th</sup> *March*
  - 17<sup>th</sup> *April*
  - 15<sup>th</sup> *May*
  - 19<sup>th</sup> *June*



# **Archived: 2023 Documentation release schedule**

# Documentation release schedule

| Date    | Documentation  | Status  |
|---------|--|---|
| 04-May  | <ul style="list-style-type: none"><li>Validation: Submission, Check submission, Check run, ERN</li><li>Check submission – REST schema</li><li>Check run – REST schema</li><li>Change log updates</li></ul> | <ul style="list-style-type: none"><li>Published</li></ul> |
| 18-May  | <ul style="list-style-type: none"><li>Check submission – SOAP schema</li><li>Check run – SOAP schema</li><li>ERN – REST schema</li><li>Change log updates</li></ul>  | <ul style="list-style-type: none"><li>Published</li></ul> |
| 01-June | <ul style="list-style-type: none"><li>ERN – SOAP schema</li><li>Change log updates<ul style="list-style-type: none"><li>Update to Validation rules row 165-167 (15/06)</li></ul></li></ul>                 | <ul style="list-style-type: none"><li>Published</li></ul> |
| 15-June | <ul style="list-style-type: none"><li>ERR submission SOAP schema reference</li><li>Updates to Data Items, validation rules, change log</li></ul>   | <ul style="list-style-type: none"><li>Published</li></ul> |
| 29-June | <ul style="list-style-type: none"><li>Employment Data Creation Guide</li><li>Updates to REST schema, change log</li></ul>  | <ul style="list-style-type: none"><li>Published</li></ul> |

# Documentation release schedule

| Date    | Documentation  | Status  |
|---------|--|---|
| 19-July | <ul style="list-style-type: none"><li>▪ Monthly report – REST and SOAP</li><li>▪ Updates to Data Items, validation rules, REST &amp; SOAP schemas to mark county as optional, to allow for negative no. of days, &amp; to move Line Item ID to body</li><li>▪ Change log updates</li></ul> | <ul style="list-style-type: none"><li>▪ Published</li></ul>   |
| 10-Aug  | <ul style="list-style-type: none"><li>▪ Full ERR Life Cycle examples</li><li>▪ Overview of examples document</li><li>▪ Monthly report validation rules</li><li>▪ Change log updates</li></ul>  | <ul style="list-style-type: none"><li>▪ Published</li></ul>   |
| 17-Aug  | <ul style="list-style-type: none"><li>▪ Additional examples (XML, JSON, file upload)</li><li>▪ Updated example overview document (additional examples, corrections process)</li><li>▪ Change log updates</li></ul>   | <ul style="list-style-type: none"><li>▪ Published</li></ul>   |
| 06-Sept | <ul style="list-style-type: none"><li>▪ Updates to schemas and validation rules</li><li>▪ Updates to example files</li><li>▪ Change log updates</li></ul>  | <ul style="list-style-type: none"><li>▪ REST changes published 6<sup>th</sup> Sept</li><li>▪ SOAP changes published 7<sup>th</sup> Sept</li></ul> |

# Documentation release schedule

| Date    | Documentation  | Status  |
|---------|--|---|
| 27-Sept | <ul style="list-style-type: none"><li>▪ Additional example files for API integration and file upload</li><li>▪ Change log updates</li></ul>      | <ul style="list-style-type: none"><li>▪ Published</li></ul> |
| 19-Oct  | <ul style="list-style-type: none"><li>▪ Updates to validation rules</li><li>▪ Change log updates</li></ul>                                       | <ul style="list-style-type: none"><li>▪ Published</li></ul> |
| 08-Nov  | <ul style="list-style-type: none"><li>▪ Additional examples files for ERN request</li><li>▪ Change log updates</li></ul>                         | <ul style="list-style-type: none"><li>▪ Published</li></ul> |
| 23-Nov  | <ul style="list-style-type: none"><li>▪ CSV conversion guide</li><li>▪ Change log updates</li></ul>  | <ul style="list-style-type: none"><li>▪ Published</li></ul> |
| 30-Nov  | <ul style="list-style-type: none"><li>▪ Updated scenario example files to include Small Benefit Exemption</li><li>▪ Change log updates</li></ul> | <ul style="list-style-type: none"><li>▪ Published</li></ul> |
| 12-Dec  | <ul style="list-style-type: none"><li>▪ Corrections to expected validation rule response codes</li><li>▪ Change log updates</li></ul>            | <ul style="list-style-type: none"><li>▪ Published</li></ul> |

# Archived: Published Documentation

# Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:  
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:  
<https://revenue-ie.github.io/err-sug-documents/>

# Archived: 2023 PIT Schedule

# PIT Schedule

| PIT Release | Functionality  |
|-------------|--|
| 06-April    | <ul style="list-style-type: none"><li>▪ ERR PIT helpdesk</li><li>▪ ERR GitHub for technical support documentation</li><li>▪ ROS handshake service</li></ul>                                |
| 24-May      | <ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with immediate/synchronous processing</li><li>▪ Accepting Inbound submission File REST/SOAP</li><li>▪ Bug fixes</li></ul> |
| 21-June     | <ul style="list-style-type: none"><li>▪ Look up ERN REST/SOAP</li><li>▪ Bug fixes</li></ul>  |
| 20-July     | <ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with additional/asynchronous processing</li><li>▪ Bug fixes</li></ul>   |
| 14-Aug      | <ul style="list-style-type: none"><li>▪ Monthly report API REST/SOAP</li><li>▪ Bug fixes</li></ul>   |
| 06-Sept     | <ul style="list-style-type: none"><li>▪ Additional ROS screens (view expenses, monthly report)</li><li>▪ Bug fixes</li></ul>   |
| 21-Sept     | <ul style="list-style-type: none"><li>▪ Bug fix for download submission response option in recent submission details ROS screen</li></ul>  |



# PIT Schedule

| PIT Release | Functionality   |
|-------------|---|
| 19-October  | <ul style="list-style-type: none"><li>▪ Updates to validation rules</li><li>▪ Bug fixes</li></ul> |

# Archived: Live release schedule

# Live release schedule

| Release Date | Functionality   |
|--------------|---|
| 23 October   | <ul style="list-style-type: none"><li>■ ERR Employer and Agent permissions available in ROS</li></ul>       |
| 13 December  | <ul style="list-style-type: none"><li>■ ERR ROS and API functionality</li><li>■ ERN functionality</li></ul> |